App F IX 4

Previous References (194/ ML) ML File No 1120 -41

Serial Nos. 27, 28

Later References

GENERAL AND REVENUE SECRETARIAT.

Serial Nos

Part B for November 1941

SUBJECT

Inspection Note of the Sagapur Minor Municipal Office for the year 1940-41

To The DC Bangalore

sl) L 35-21 Dy 5-11-41

makes certain observation

1862 Inspection Notes — Sarjapur Minor Municipal Office

General and Revenue Secretariat

MI File No of 1941-42 [App F III-2

Serial No

From the D C Bangalore Dis
C2 — Per A-2/40-41 Dt 24-9-41
Forwards the notes of inspn of the Sarjapur Minor Municipal Office held by him on 23-6-41

1) No effect has been given in the Sarjapur Minor Mcty to the Govt Notfn No L5-753/ML-56-41 dt Dt 30-1-41 Exempting articles manufactured within the limits of the State from the levy of Octroi duty

2) The abstract D. CB of assessed taxes for the year 194-41 is given below

Arrears on 1-7-40	Rs 2192
Demand for 1940-41	" 2359
Total	4551
Collection til 23-6-41	" 1533
Balance on —,	3018

3) The statt of arrears for the last 13 yrs is noted below

1928-29	Rs 45-0	1936-37	Rs 220-1
1929-30	" 62-0	1937-38	300-2
1930-31	" 52-8	1938-39	402-6
1931-32	" 80-0	1939-40	450 2
1932-33	" 82 0	1940-41	911 7
1933-34	" 92-1		
1934-35	" 132-0		
1935-36	" 188 3		

NOTE—Contn Sheet

PTO

File No of 194

General and Revenue Secretariat

Serial No

4) It is reported that the action taken for the recovery of these arrears is unsatisfactory and that there is no separate staff for collection work, the mt clerk being responsible for the collections for which he is being paid an allowance of Rs 2/- from

5) The ledgers are ~~not~~ not posted up to date

6) There is neither an Asstk Samy Dusfr nor a Samy Mastry in this municipality the sanitation of the place being in charge of a Conservancy Daffedar

7) The mt cl could not undertake any improvement works during the year owing to financial Stringency

8) Arrears of Contributions payable to Govt dpth amount to Rs 935/- & current dues to Rs 416/- It is stated that the income of the mlty is not sufficient to enable it to pay up these sums

9) Subtd for perusal

20/10

Inspection Rpts – Early appn necessary

General and Revenue Secretariat

File No of 194 [App F III—2

Serial No

The main defects noticed on the working of the Rlfy areas follows:—

1) Inveterate destruction as shown in the quantity of exemption to persons who employ widows' heads. They should be avoided

2) Collection of assessed taxes is not satisfactory. As in 2 S 6 41, the arrears of Rs 3013-13-0 were more than the year's demand for 1940-41 2 S 5-8/13/6

3) Estimating the Rlfy clerk with the collection work, handling as he does the Rlfy water reports, receipt books – is undesirable. This has led to slackness in collection work & the non-posting of ledgers

4) There is outstanding adjustment of Contributions to the several depts of Govt to the extent of Rs 1402-0-2. The Commissioner's attention to continue whatever the state of collections may be when the Rlfy has at its credit a sum of Rs 3660-10-5 under suspense which fetch them interest the payment of contributions as soon as they fall due should be made. The DC will be requested to see that if the amounts are not already paid the arrears are adjusted out of the suspense

NOTE—Contn Sheet

WD 03967—GPB—5 000—30 8 41

Inspection Rpts — Surpassing 2nd Rly 1862

File No | of 194 | General and Pevenue Secr tariat

5) The non-provision of the Locomotive-depot by the Coy. when attends to collection

6) Delay in the remittances of collections to the Treasury

7) There has been a delay of three months in sending up the Inspection Report to Govt.

The above defects will be pointed out to the D.C. & he will be requested to send up a report by the end of January 1942, stating the action taken to set them right as well as to improve the finances of the Rly. & suggestions offered by him

Secy to Govt. Rlys 28/X/41

Minister (L.J.S.) Hon 23-10-41

SECY TO GOVT MYSORE 23 OCT 1941

OFFICE OF THE CHIEF ENGINEER FOR L.S.G. & P.H. Dt. 23 10 41 I 2357

24 Oct 41

Hon 24/10/41

Submitted with a draft letter for appl. Hon's perusal & signature

TYPING SECTION 31 OCT 1941

Secy to Govt 29 10 41

Hon 31/10/41

To The D.C. Bangalore

L.S.G.P.H. Dt. 3-11-41

Passes certain observations

Appendix F G—1]

SUBJECT

Section 14
File No 120—41
Serial No 28

Diary No of letter replied to

No L3521

To

The D C Bangalore Dist

General and Revenue Secretariat

( )

the *19*

Sir,

Date of issue 5th December 41

Signed by Mr. G. Ramachandra Rao

Adverting to your letter No C2-Ser A2/40-41 Dt 24-9-41 forwarding the note of insp of the Sarjapur Minor Municipality held by you on 23-6-41, I am directed to point out the following defects mentioned therein and to request you to submit a report before 31-1-42 as to the measures

List of enclosures

Copied by

Examined by

WD 086—GPB—40 000—30 7 40

taken to rectify them —

1) Instructions ~~dustructions~~ as made in the grant of Exemptions to ~~to~~ importers of indigenous breeds May should be awarded

2) The unsatisfactory collection of assessed taxes. ~~tho~~ shown by the fact that the arrears on 23-6-41 were Rs 3018/- which is more than the whole demand for 1940-41 i.e. Rs 2359/- Arrears should be fully collected

3) The practice of entrusting the mal clerk with collection work when he is in charge of the accts & registers is neither desirable nor conducive to efficiency The system of appointing a bill collector as advised by you may be considered

4) Arrears of contributions due to the several Depts of Govt amounting to Rs 1402/- should have been adjusted in full, ~~mal~~ especially when the mal ~~el~~ have invested sinking investments aggregating Rs 3661/- This should be done at once and a ~~Hem~~ report sent to Govt by the end of Nov 1941

G R S App F G 3

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form*

5) The failure of the clerk to furnish security for the collections entrusted to him has to be remedied

6) Delay in remitting to the Treasury should be avoided

7) The delay of 5 months in submitting the notes to Govt should have been avoided

2 hrs de

Hm 3/11/41

for Secy, Law

WD 0186—3 B—15 000 6 9 34

MI 120-41-27

I M f ture comm cat
please q te
N Cr.2er A-2/40-41
E one

OFFICE OF THE DEPUTY COMMISSIONER
BANGALORE DISTRICT

Dated Bangalore the 24th Septr 1941

1862
L.

FROM

M Seshadri, Esq , M A ,
Deputy Commissioner
Bangalore District

SEOY LAW DEPT
2 SEP 1941
GOVT OF

To

The Hon'ble Narayana Rao, Esq , B A , LL B ,
Secretary
to the Government of Mysore ,
Law Department, Bangalore

SIR

Subject —

I have the honour to forward herevith a copy of the Notes of Inspection of Sarjapur Municipal Office, -- conducted by me on 23rd June 1941

I have the honour to be,
Sir,
Your most obedient servant,

M Seshadri
Deputy Commissioner,
by Bangalore-District

KRG 2

Notes of inspection of Sarjapur Minor Municipal Office conducted by P Seshadri Esq M A , Deputy Commissioner Bangalore District on 23rd June 1941

This office was last inspected by the Deputy Commissioner on 4-6-1940

The Municipal Council has been reconstituted for a period of 3 years from 1 1 1941 in the Deputy Commissioner's Memo No C2 2392/40-41 dated 16/12/1940 The new Council consists of 15 members of which 10 are elected 3 nominated and the rest Ex-officio members The Amildar of Anekal Taluk is the Ex-Officio President and Mr G B Gubba Shetty is the elected Vice-President of the Council since 9 4 1941 as approved in Government Notification No L 7136 M 62-40-117 dated 9 4 1941

The reconstituted Council has held 9 meetings - 5 ordinary and 4 special There are no vacancies in the Council so far Action taken on the meeting proceedings are noted in the Minute Book It is seen that the resolutions passed on the several subjects are being noted by the clerk This should be done bythe Presiding authority during the said meetings ie President or in his absence the Vice President

Committees

The Council has resolved in its meeting held on 21-4-1941 for the formation of 3 Committees -- Managing Committee Audit Committee and Health Committee But the said Committees have not yet met even once The President is instructed to induce the Committee members to evince more interest in their work as especially this is not a Headquarter Municipality and the Amildar-President cannot be available at all times in the place

Bye Laws

As this is a minor Municipality not empowered by Government to frame bye laws the rules prescribed by Government in this behalf are being followed

Octrois

Table of rates is kept in the Municipal Office There is no separate Octroi Moti The duty is collected in the Municipal Office There are three gates viz , Bangalore Gate Chandapur Gate and Chick Tirupathi Gate but there are no buildings or sheds there and all these 3 routes join in front of the Municipal Office The Octroi establishment consists of one peon on Rs 10/- The Municipal Clerk is in charge of collection The comperative statement of Octroi collection during the current year as compared with that of previous 2 years is noted below

Names of Commodities	Income during the years 1938-39	1939-40	For 11 months only 1940-41
1 Piece goods	116- 7 1	110 14- 4	152- 1-11
2 Cocoanuts	45- 4-1	49- 9 8	37-11- 2
3 Do Dry	4-10-0	7-14- 0	8 8- 0
4 Tobacco	72-13 0	64 0- 0	43 11 0
5 Kerosene	62- 4 0	65- 6- 0	64- 0- 0
6 Beedi	51-12 6	33 2- 0	23- 7- 6
7 Cigarettes	3 5-9	5- 6- 0	0-12- 0
8 Sugar	7 6 0	11 6- 0	11- 4- 0
9 Jeggory	19- 9 3	18 5-0	21-10-10
10 Beetle leaves	32 13 1	29- 2-11	20- 3-10
Total	416- 3 9	393 12-11	333- 6- 3

It is seen therefrom that the income under the heads cocoanuts Tobacco and Beetle leaves is falling though there is some improvement under piece goods The Council should examine the question and exercise closer check

As per Notification No L 5755-M1 56-40-50 dated 30-1-1941 Government have exempted the beedies manufactured within the Mysore State and imported into the limits of the Municipality from the payment of Octroi duty for a period of 3 years from 1 2 1941 But it is seen that the above concession has not been given effect to in this Municipality in all cases For example Receipt 31/Bk 4232 shows

shows that octroi of 0-10 0 has been collected on 10 000 beedies imported from one uni aresappa from Belur on 20 5 41 So also Receipt No 39/ Bk 4230 shows the collection of octroi of Rs 1 2-0 from the same person on 25 3-1941 If the beedies are manufactured within the State, Octroi should not be levied on them The President is directed to give suitable instructions to the staff to strictly follow the rules prescribed by - Government It is seen that the column 3 of the Octroi Receipt Book viz Place from which brought is not filled up regularly (vide 4, 5, 1 2 3 etc of Book No 4230) This is irregular and should not be allowed to continue

From the table of octroi rates levied it is seen that the rates under the marginally noted articles are far below the maximum prescribed by Govern ment under Taxation Rules (Vide Schedule I Section 61(1)(e) of Minor Municipalities Act of 1933)

Name of Commodity	Octroi now in force	Maximum fixed by Government
1 Jaggery	0 0 6 per maund	0 2 0
2 Tobacco	1-0 0 per maund	4 0 0
3 Sugar	0 1-0 per maund	0 2- 0
4 Beetle leaves	0 0-1 per bundle of 200 leaves	0 0- 2

As the income of the Municipality is diminishing and as there are no other sources of strengthening its financial position the Council could do well to take up this question and enhance the rates at least in respect of the 1st 3 articles noted above to double the rates as is now in force Further Octroi duty is now not levied on the marginally noted articles* which are not exempted from the levy There is no reason why the Municipal Council should not take up this question earnestly and thereby augment the financial position of the Municipality The President is directed to bring up these facts to the notice of the Council in its meeting and submit a report in the matter

* 1 Ghee 2 Sheep & Goats 3 Other Oils 4 Oil seeds and some other articles noted in the Schedule I

It is seen that the octroi duty recoverable on beedies brought for sale into the Municipal limits by one Mr Mahmoud Abbas Sab Beedi Factory of Dankani Note is compounded and fixed at Rs 2/ per annum This irregularity was pointed out in the last inspection time alone But still the same practice is continued and it is not known if the Municipal Council is satisfied with the composition fee fixed with due regard to the extent of trade carried out by the merchant This should be decided by the Council It is reported that no cases of octroi smuggling were detected during the year but a register should be kept for the purpose and the octroi committee should exercise closer supervision

House shop and other taxes:

The Mutation Register is maintained but no entries have been made therein for the current official year It is understood that the demand for the current year has been fixed as per the last year This should be verified and proper rectification made immediately

The Demand, Collection and Balance of Mahaterfs for the year 1940-41 (including shop tax vehicle tax and light tax) is noted below:-

Arrears on 1-7-40	Rs 2191 11 10	(as noted in the Quarterly
Demand for 1940-41	2353 13 6	statement)
Total	4550 9 4	
Collection up to date	1532 12- 4	
Balance on 23-6-1941	3017 13 0	

The saiwar particulars of the arrears are noted below:-

1923 29	Rs 45-0-0	1929-30	Rs 62-0 0
1930-31	52-8 0	1931 32	80-0-0
1932-33	32-0-0	1933-34	92-1 0
1934 35	132 0-0	1935 36	133-3 0
1936-37	220-0 0	1937-38	300-2 0
1938 39	402 6 0	1939-40	450-2 0
1940-41	911-7-0		

Total Rs 3017-13-0

The action taken for the recovery of the arrears is as follows:-

No of notices issued	58	Rs 703-14-9
No of warrants issued	13	300- 1 6

It is seen from the above that theaction taken towards the recovery of the arrears is not at all efficient and satisfactory There are no special staff for collection work in this Municipality

The appointment of the bill collector has been retrenched from 15-12-40 owing to the resignation of the then Bill Collector and the Council resolved in its meeting held on 24 11 1940 that in view of the slender resources of the Municipality no fresh appointment of the Bill Collector may be made and the collection work may be entrusted to the Municipal clerk on payment of an additional remuneration of Rs 2/- per mensem This proposal of the Council was approved to be tried for a period of 6 months in the Deputy Commissioner's Memo No D Dis C2-239/40 41 dated 15-12 40 and the Amildar-President was instructed to submit report regarding its working after the said period is over

As seen from the present state of working the coercive process taken is far from satisfactory and the arrears have increased as seen from the marginally noted comperative statement for the last 3 years The Municipal Clerk has to attend to clerical work collection and also look after the duties of Sanitary Sastry and there has been change of hands during the current year It is seen that the Council have deleted the provision for the appointment of the Bill Collector in the budget estimates for the year 1941-42 This does not appear to be a sound one as the arrears should be collected in a businesslike manner and this sort of thing won't do Hence the Amildar-President is instructed to submit a resolution in this matter The appointment of the bill collector for atleast one year seems necessary in the interest of better collection

Arrears on 1-7-39	Rs 1770- 7-11	
on 1-7-40	2191 11-10	
on 23 6 41	3017-13- 0	(Of this a sum of Rs 300/- is expected to be collected by the end of this month)

The ledgers are not posted up to date and fresh ledger in the manuscript form has been opened by the previous clerk But this also should be verified and the correct balance brought forward on 1-7-41 The clerk should be made to attend to this work immediately and the necessity for a Bill Collector for collection work will therefore be an urgent one

No civil suits are filed so far The Council should go into the details of the outstanding arrears and take action immediately Otherwise if any time-barred cases occur owing to the negligence of theCouncil or the President to take timely action personal liability for the amounts will have to be enforced

The coercive processes should be pushed vigorously during the current month so that a substantial portion of the arrears may be collected by the end of the current official year It is stated that no arrears are due by any of the present Municipal Councillors, but a sum of Rs 149 2-8 is due by them for the current year As the year has already come to a close this amount may be recovered from them by the end of this month

There is a separate vehicle tax demand register but this should be verified and the correct balance entered in the bakipat i

Toll Gates

There are no toll gates at present in this Municipality The Municipal Council has resolved for the establishment of toll gates in its meeting held on 24 11-40 and requested that sanction of Government may be obtained This record has been returned to the President on 23 4-41 for submission of certain particulars This should be furnished and the record resubmitted early for taking further necessary action in the matter.

Miscellaneous demand

There is no other Miscellaneous Demand except Cattle Pound The particulars of the collection for the last 3 years is noted in the margin The clerk is in charge of the Pound

38-39	39-40	40-41
36-14 0	74-2-0	76-14-0

There are no slaughter houses and mutton stalls in this Municipality But it is seen that shop tax is levied on 2 mutton shops and 2 beef shops This procedure is irregular The Municipal Council should issue license for the above vending of meat as per section 90(1) of the Minor Municipalities Act of 1933 Though proper slaughter houses have not been constructed yet the Municipality may provisonally fix up the places where they are now being sold as such under the Act and proceed to levy tax As no octroi is now levied on animals intended for slaughter the Municipality is losing nearly Rs 200/- per year on this account Hence the Assistant President is directed to take immediate necessary action in the matter It is said that daily and weekly markets (vegetables) do not fetch any appreciable income and hence they are not of any source of income to the Municipality

Conservancy and Sanitation There is no Assistant Sanitary Inspector or Sanitary Maistry in this Municipality on account of poor financial condition There is one Conservancy Daffeder on ₹ 12/- per mensem and 6 sweepers -- 3 male on Rs 9/ per mensem and 3 female on Rs 7/- The staff seems sufficient Three notices have been issued under Sanitation Rules during the current official year and no action was taken since the parties have complied with the terms of the said notice The District Board Vaccinator whose headquarter is Sarjapur attends to vaccination work in the Municipality It is said that he is on leave now and the vaccinator of Anekal is in charge Register of unprotected children is not available in the office

No license applications were pending on 1 7 40 and 17 new applications have been received Of these 17 applications 15 have been disposed of leaving a balance of 2 pending These should also be disposed. The register is not written up properly and the license application of one Ramakrishna Shastry has been corresponded in current register The President should set right these defect

From the Register of licenses issued it is seen that serial numbers are not noted correctly For example serial No 4/40 41 has been commenced after license No 6 of the same register and a blank page has been left on the register for 1939 40 wherein 3 notices have been issued for 1940 41 Such discrepancies on the part of the clerk is objectionable and should not be allowed to continue The then clerk is now reverted as Bonded Depot Mutsaddi at Anekal

Public Works:

There is no separate establishment Register maintained It is seen that particulars of payments etc , are not noted in respect of the works completed previously This should be done immediately The work Register shows no entry during the current year But as seen from the cash account a sum of Rs 36-1-0 has been debited to the head C Public Works carried out by Civil Departments during the month of July 1940 It is not known for which work this has been spent and whether the same has been sanctioned etc by the Council This should be looked into immediately

It is represented that on account of financial stringency no work could be undertaken by the Council As already stated, unless the Council try to improve their financial condition no improvement works could be undertaken in this Town

Financial Position:

Opening balance on 1-7-40	Rs 271- 4-12	
Receipts up to 1-6 41	2446- 8- 2	
Total	2717-12 4	
Payments up to 1-6 41	1675- 2- 3	
Balance on 1 6-1941	1042 10- 1	

This tallies with the Treasury Pass Book Cheques have been issued for a total sum of Rs 675-10-1 during the month of June 1941 and hence the exact balance outstanding to day may be taken as Rs 367-0-0 A sum of Rs 3660 10-5 is at the credit of the Municipalities in investments as noted below:-

In Savings Bank Fixed Deposit	Rs. 2,000- 0- 0
6½% State Loan	1,500 0 0
Savings Bank Account (surplus cash)	160 10- 5
	3 660 10 5

A sum of Rs733 7-0 has already been ordered to be adjusted towards the dues of bore wells out of the investments held by the Municipality as per New Secretary letter No L 6266/41 39-40 13 dated 20-2-1941 This should be done immediately as already ordered

The Municipality has to pay the following other outstanding contributions due to Government -

1	Medical contribution - Arrears	Rs 313 0-0
	Current demand	467 0-0
2	Education Contribution arrears	500 0 0
	Current demand bill at received	
3	Electric lighting charges ou standing dues on 1-6 41	122 0-2
		1 402-0-2

There is practically no other means to pay up this amount since the collections during the rest of the month would more or less suffice the establishment and lighting charges for June 1941

Two borewells sunk in the Town are serving no purpose since they are not fitted up with pumps One of them is said to have been blocked The Water Supply Scheme has been ordered to lie over for the present on account of financial stringency The Council could do well if they arrange to fit up the first borewell with a hand pump and instal a tap near the well so that people may at least carry the water in pots from the tap It is stated that no imprest is sanctioned to this municipality except the sum of Rs 5/- given to the clerk towards feeding charges of the impounded cattle This amount has been spent and hence has to be recouped This should be done early The collections are remitted to the Treasury monthly by the clerk and the amounts collected till the end of the month are being left in his custody alone The clerk has not furnished any security As there is now an elected Vice-President it would be better if the amounts are held by him or kept in safe custody in a box at the Police Station which is nearby Monthly remittences are not in strict conformity with the rules and the Council may well adopt weekly or at least fortnightly remittances

It is stated that no audit notes is pending for reply in the Municipal Office The audit for the year 1939-40 has not yet been taken up by the Local Audit staff

The old records should be sorted and the time barred papers should be got destroyed The service register of the acting clerk Sasi Bhushan Rao is not available here This should be obtained from Anekal Taluk Office where he was working

as Bonded Depot Mutsedai The Service Registers of the Octroi Peon and Conservency Daffedar are maintained The certificate of verification up to the end of June 1940 should be signed by the Amildar President The current register is maintained But abstracts are not put up monthly This should be got done regularly at least from the beginning of the year 1941 42

	Income	Expenditure
1938-39	Rs 2996 2- 3	Rs 3323- 1 5
1939-40	2777 15 9	2903 13 7
1940 41	2446 8- 2	1675 82-13
	(Up to the end of May 1941)	

The income and expenditure of this Municipality is lo est in this District and unless the unicipal Council increase its financial resources there would be no money for taking up several improvement works in the Town The collection of outstanding arrears under mohatarfs should receive the special attention of the Council and its President

(sd) [illegible]

Deputy Commissioner
Bangalore District

(Copy)

BS Sampangappa

Deputy Commissioner
Bangalore District

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Dated Bangalore 24th ~~October~~ November 1941

No L3521

FROM

The Secretary to the Government of His Highness the Maharaja of Mysore

Law Department

To

The Deputy Commissioner,

Bangalore District, Bangalore

Sir,

Adverting to your letter No C2-Per A 2/40-41 dated 24th September 1941 forwarding the notes of Inspection of the Sarjapur Minor Municipality held by you on 23rd June 1941, I am directed to point out the following defects ~~xxxx~~ revealed therein and to request you to submit a report before 31st January 1941 as to the measures taken to rectify them -

1 Invidious distinction is made in the grant of exemptions to importers of indigenous beedies This should be avoided

2 The unsatisfactory collection of assessed taxes as shown by the fact that the arrears on 23rd June 1941 were Rs 3018/- which is more than the whole demand for 1940-41, i e , Rs 2359/- Arrears should be speedily collected

3 The practice of entrusting the Municipal Clerk with collection work when he is in charge of the accounts and registe is neither desirable nor conducive to efficiency The question of appointing a bill collector as advised by you may be consider

4 Arrears of contributions amounting to Rs.1402/- due to the several Departments of Government should have been adjusted in full, especially when the Municipal Council have interest bearing investments aggregating Rs 3661/- This should be done at once and a special report submitted to Government by the end of November 1941

5 The failure of the clerk to furnish security for the collections entrusted to him has to be remedied

(P T O)

6 Delay in remitting the collections to the treasury should be avoided The delay of three months in submitting the notes to Government should have been avoided

I have the honour to be,

Sir,

Your most obedient servant,

for Secretary to Government,
@ Law Department

Agt./2